

2015

CERTIFICATE

To the Clerk of Kiowa County, State of Kansas

We, the undersigned, officers of

City of Haviland

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Fund	K.S.A.				
General	12-101a	7	562,000	140,055	
Debt Service	10-113	8			
Library	12-1220	8			
Social Security	40-2305	9			
Special Highway		10	24,000		
Water Utility		10	172,000		
Sewer Utility		11	86,000		
Refuse Utility		11	60,000		
Summer Recreation		12	7,000		
Totals		xxxxxx	911,000	140,055	
Notice of the vote to adopt required to be published and attached to the budget?				Yes	County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization		14			
					Nov 1, 2014 Total Assessed Valuation

Assisted by:

VonFeldt, Bauer & VonFeldt, Chtd.

Certified Public Accountants

Address:

PO Box 127

Larned, KS 67550

Email:

adk@cpavbv.com

Date Attested: August 22, 2014

Kristie Odle

County Clerk

Wendy Butler

Kay Horne

John Smith

Ed Davis

J. Smith

Governing Body

LEGAL PUBLICATION

The governing body of

City of Haviland

will meet on August 11, 2014 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	277,263	44.569	291,718	44.732	562,000	140,053	53.000
Debt Service	38,754	5.481	42,004	5.268			
Library							
Social Security	11,937						
Special Highway	39,825		16,222		24,000		
Water Utility	68,328		70,854		172,000		
Sewer Utility	46,667		37,808		86,000		
Refuse Utility	41,802		43,051		60,000		
Summer Recreation	4,031		4,229		7,000		
Totals	528,607	50.050	505,886	50.000	911,000	140,053	53.000
Less: Transfers	11,937		0		0		
Net Expenditure	516,670		505,886		911,000		
Total Tax Levied	120,908		140,305		XXXXXXXXXXXXXXX		
Assessed Valuation	2,415,746		2,806,105		2,642,548		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

*Tax rates are expressed in mills

2012
110,000
0
0
0
110,000

2013
75,000
0
0
0
75,000

2014
40,000
0
0
0
40,000

Shari McAfee

City Official Title: City Clerk

Published in The Kiowa County Signal Wednesday, July 30, 2014

LEGAL PUBLICATION

Notice of Vote - City of Haviland

Monday, August 11, 2014
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2014

Total Property Tax Levied
2014 Budget \$140,305
2015 Budget \$140,055

Approved (vote) 5 to 0

Published in The Kiowa County Signal
Wednesday, August 20, 2014

City of Haviland

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 140,305
2. Debt service levy in 2014 budget	- \$ 14,782
3. Tax levy excluding debt service	\$ 125,523

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014 :	+ 4,207	
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+ 48,917	
5b. Personal property 2013	- 78,598	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2014 :	+ 1,913	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	6,120	
9. Total estimated valuation July 1, 2014	2,642,548	
10. Total valuation less valuation adjustment (9 minus 8)	2,636,428	
11. Factor for increase (8 divided by 10)	0.00232	
12. Amount of increase (11 times 3)		+ \$ 291
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ 125,814
14. Debt service levy in this 2015 budget		0
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		125,814
16. Consumer Price Index for all urban consumers for calendar year 2013		1.50%
17. Consumer Price Index adjustment (3 times 16)		\$ 1,883
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ 127,697

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Haviland

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	125,523	14,587	129	197
Debt Service	14,782	1,718	15	23
Library				
Social Security				
TOTAL	140,305	16,305	144	220

County Treas Motor Vehicle Estimate	<u>16,305</u>	
County Treasurers Recreational Vehicle Estimate		<u>144</u>
County Treasurers 16/20M Vehicle Estimate		<u>220</u>
Motor Vehicle Factor	<u>0.11621</u>	
Recreational Vehicle Factor		<u>0.00103</u>
16/20 Vehicle Factor		<u>0.00157</u>

City of Haviland

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Social Security	General	11,937			79-2958
	Totals	11,937	0	0	
	Adjustments*				
	Adjusted Totals	11,937	0	0	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 1999	4/1/1999	10/1/2014	4.00 - 5.00	415,000	40,000	4/1, 10/1	10/1	2,000	40,000		
Total G.O. Bonds											
Revenue Bonds:					40,000			2,000	40,000	0	0
Total Revenue Bonds					0			0	0	0	0
Total Other					0						
Total Indebtedness					40,000			0	0	0	0
								2,000	40,000	0	0

2015

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Haviland

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	335,141	330,598	299,132
Receipts:			
Ad Valorem Tax	98,997	103,811	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,231	500	500
Motor Vehicle Tax	16,363	16,183	14,587
Recreational Vehicle Tax	123	104	129
16/20M Vehicle Tax	203	254	197
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	111,708	111,000	90,000
Franchise Fees	12,278	12,000	12,000
Licenses, Fines & Permits	967	900	900
Loan Repayment	11,739	11,000	
Rental Income	2,510	2,000	2,000
Reimbursements	1,332	1,000	1,000
Gifts & Donations	1,250		
Transfer from Social Security	11,937		
Interest on Idle Funds	1,121	1,000	1,000
Miscellaneous	961	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	272,720	260,252	122,813
Resources Available:	607,861	590,850	421,945
Expenditures:			
General Government			
Personal Services	83,654	87,837	93,000
Contractual	52,426	56,560	60,000
Materials & Supplies	29,253	29,838	31,000
Buildings & Improvements	16,465	20,000	223,402
Office Equipment	126	500	1,000
Governing Body			
Personal Services	5,975	6,000	7,000
Contractual	70	100	500
Materials & Supplies	200	200	500
Fire			
Personal Services	5,921	6,098	7,000
Contractual	2,785	2,813	4,000
Materials & Supplies	305	500	500
Buildings & Improvements			500
Street			
Contractual	59,298	54,000	90,000
Materials & Supplies	3,981	4,500	5,000
Street Lights			
Contractual	13,195	13,591	15,000
Parks & Recreation			
Contractual			1,000
Materials & Supplies	3,609	3,681	5,000
Dog Pound		5,500	
Neighborhood Revitalization Rebate			17,598
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	277,263	291,718	562,000
Unencumbered Cash Balance Dec 31	330,598	299,132	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	502,000	535,500	562,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			562,000
Tax Required			140,055
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			140,055

City of Haviland

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	53,091	49,741	22,096
Receipts:			
Ad Valorem Tax	12,175	12,225	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	198	100	100
Motor Vehicle Tax	2,711	1,990	1,718
Recreational Vehicle Tax	21	13	15
16/20M Vehicle Tax	34	31	23
Special Assessments	20,265		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,404	14,359	1,856
Resources Available:	88,495	64,100	23,952
Expenditures:			
Principal	35,000	40,000	
Interest	3,750	2,000	
Fees	4	4	
Cash Basis Reserve			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	38,754	42,004	0
Unencumbered Cash Balance Dec 31	49,741	22,096	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	47,775	47,025	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			0 #VALUE!

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Social Security	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	10,999	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	899		
Recreational Vehicle Tax	13		
16/20M Vehicle Tax	26		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	938	0	0
Resources Available:	11,937	0	0
Expenditures:			
Transfer to General	11,937		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	11,937	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	11,960	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0

Adopted Budget

0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	27,818	5,382	6,510
Receipts:			
State of Kansas Gas Tax	17,389	17,350	17,490
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	17,389	17,350	17,490
Resources Available:	45,207	22,732	24,000
Expenditures:			
Contractual	38,000	15,000	20,000
Materials & Supplies	1,825	1,222	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	39,825	16,222	24,000
Unencumbered Cash Balance Dec 31	5,382	6,510	0
2013/2014/2015 Budget Authority Amount:	50,000	20,000	24,000

Adopted Budget Water Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	56,457	61,029	65,000
Receipts:			
Charges to Customers	71,789	73,925	106,000
Connect Fees	950	900	1,000
Reimbursements	161		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	72,900	74,825	107,000
Resources Available:	129,357	135,854	172,000
Expenditures:			
Personal Services	30,496	32,021	40,000
Contractual	27,589	28,417	30,000
Materials & Supplies	9,987	10,187	20,000
Capital Outlay	256	229	82,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	68,328	70,854	172,000
Unencumbered Cash Balance Dec 31	61,029	65,000	0
2013/2014/2015 Budget Authority Amount:	130,000	140,000	172,000

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	66,762	54,295	51,000
Receipts:			
Charges to Customers	34,095	34,513	35,000
Reimbursements	105		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	34,200	34,513	35,000
Resources Available:	100,962	88,808	86,000
Expenditures:			
Personal Services	17,564	18,442	20,000
Contractual	8,137	8,381	10,000
Materials & Supplies	17,995	7,871	10,000
Capital Outlay	2,971	3,114	46,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	46,667	37,808	86,000
Unencumbered Cash Balance Dec 31	54,295	51,000	0
2013/2014/2015 Budget Authority Amount:	97,000	100,000	86,000

Adopted Budget Refuse Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	4,847	4,624	4,000
Receipts:			
Charges to Customers	41,579	42,427	56,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	41,579	42,427	56,000
Resources Available:	46,426	47,051	60,000
Expenditures:			
Contractual	41,802	43,051	60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	41,802	43,051	60,000
Unencumbered Cash Balance Dec 31	4,624	4,000	0
2013/2014/2015 Budget Authority Amount:	55,000	60,000	60,000

City of Haviland

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Summer Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	522	236	200
Receipts:			
Fees	3,745	4,193	6,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,745	4,193	6,800
Resources Available:	4,267	4,429	7,000
Expenditures:			
Personal Services	4,031	4,229	7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,031	4,229	7,000
Unencumbered Cash Balance Dec 31	236	200	0
2013/2014/2015 Budget Authority Amount:	5,000	5,000	7,000

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	0	0	0

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Haviland
will meet on August 11, 2014 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	277,263	44.569	291,718	44.732	562,000	140,055	53.000
Debt Service	38,754	5.481	42,004	5.268			
Library							
Social Security	11,937						
Special Highway	39,825		16,222		24,000		
Water Utility	68,328		70,854		172,000		
Sewer Utility	46,667		37,808		86,000		
Refuse Utility	41,802		43,051		60,000		
Summer Recreation	4,031		4,229		7,000		
Totals	528,607	50.050	505,886	50.000	911,000	140,055	53.000
Less: Transfers	11,937		0		0		
Net Expenditure	516,670		505,886		911,000		
Total Tax Levied	120,908		140,305		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,415,746		2,806,105		2,642,548		

Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	110,000	75,000	40,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	110,000	75,000	40,000

*Tax rates are expressed in mills

Shari McAfee

City Official Title: City Clerk

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	140,055	53.000	17,598
Debt Service			
Library			
Social Security			
TOTAL	140,055	53.000	17,598

2014 July 1 Valuation: 2,642,548

Valuation Factor: 2,642.548

Neighborhood Revitalization Subj to Rebate: 332,032

Neighborhood Revitalization factor: 332.032

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.